

Capitalization Record Alignment

17 December 2003

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1. PURPOSE

- a. In June 2001, the Integrated Facilities System (IFS) was classified by ASA-FM&C as a Critical Financial Feeder System, and it therefore requires CFOA Certification. An Army Audit Agency (AAA) Audit of IFS for Financial Management System Compliance – “GAP Analysis” (Gaps in Business Processes) was performed. The results of the analysis mandate that business practices and the systems supporting these business practices need considerable revision.
- b. In order to facilitate the necessary changes to the IFS system the decision was made to divide the project into two distinct phases. This document is directed at those changes being incorporated as PHASE 1 and are being broadcast with IFS System Change Package 15 (SCP 15).
- c. Phase 1 - Lays the “Foundation” for CFOA compliance:
 - 1) Key Feature – Four different User Views – Attributes and functionality vary on each view.
 - a) Sites continuing to interface with DPAS – Must maintain integrity of the Capitalization Record that is passed to and from DPAS for data recording and reconciliation.
 - b) Sites other than DPAS interfacing sites and/or other than USAREUR and /or Reserves
 - c) USAREUR Sites – must maintain integrity of data in support of Current Value calculations.
 - d) Reserve Army Sites – Provide FAC-ID in the header for ease of reference.
 - 2) Provides Journal to record “all” Capitalization Events providing an AUDIT TRAIL. Captures “all” changes to the cap record on a separate Journal instance each time a change is made (the user doesn’t have to do anything different nor can they alter the Journal in any way). Capitalization record reflects the “latest” data – Journal reflects the audit trail of each change.
 - a) Captures WHO made change. (once committed - cannot change).
 - b) Captures RP Approving Official at the time change was made. (once committed - cannot change).
 - c) Captures Dollar Difference for changes.

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- d) Provides for easy identification of changes (Displayed with Red Font).
- 3) Phase 1 provides the means to facilitate Capitalization Data Purification – Reconcile negative values, Align projects.
 - a) SCP 15 Phase 1 Conversion identifies any Facility whose Capitalization records total less than zero.
 - b) A New report is provided with option to display All Negative Value Facilities, Specific range of Facilities and/or Facilities containing no negative values, but may need records to be properly aligned by project.

In summary PHASE 1 provides the framework to allow user reconciliation of Capitalization Records in compliance with CFOA requirements. It provides the tools and procedures to enable the user align capitalization records by project within facility (the system will record all these changes, creating fully auditable records).

2. HISTORY

- a. The Chief Financial Officers Act (CFOA) of 1990 required the federal government to maintain accountability of its assets and to report them in the annual financial statements. An Executive Order in 1998 directed all government agencies, including DOD, to remedy the problems and achieve an unqualified audit opinion for the 1999 fiscal year. The Army was encouraged to use the Defense Property Accountability System (DPAS) as the reporting system for all assets and subsequently directed that all real property be included in that system. To accomplish this objective an interface between IFS and DPAS was established in FY 2000.
- b. The IFS – DPAS interface was designed to furnish data pertaining to vouchered capital acquisitions and improvements to and from DPAS. At that time DPAS was designated by DOD as the migratory system to establish property accountability and provide financial reporting as mandated under the CFOA (Public Law 101-576). Each facility and capital improvement the Army owned or had a vested financial interest in and met the financial threshold for recording had to be contained in DPAS. Ultimately this information was to be used to value the real property inventory reported in the Army's Annual Financial Report and also to certain Installation level accounting systems through existing interfaces. In time, DPAS was to furnish this information to all Installation level accounting systems.
- c. The implementation of this interface required significant changes both to IFS and to the business procedures of recording real property capital improvements. Further, it mandated conversion of the existing IFS capitalization records into a completely new

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data structure developed to support both the interface, CFOA and DPAS requirements. (The rules for this conversion are included in Appendix A (Non-USAREUR) and Appendix B (USAREUR)).

- d. The focus of recording capital improvements was changed to reflect the construction project that authorizes the work and the fund source(s) that pays for the project. Construction costs are capitalized at the facility level instead of by category codes.
- e. Because the Army financial reports must reflect the depreciated value of facilities, it was necessary to record historical data in DPAS as well as new projects. Therefore, all IFS records were converted into a new project related format to support this need. Prior to conversion changes to Cost of Government required installations to create a capital increase or capital decrease at the RPF USE level. This was no longer the case after implementation of this change package, and implementation guidance instructed users to review all capitalization records with a negative amount as follows:
 - 1) If any negative (or positive record) was a correction to another capitalization record, users were instructed to ensure that the Date of Capitalization was the same in both the original and the adjustment record(s). This would then result in the records being summed during conversion with the “net” amount being generated in the converted record for Date of Capitalization and Improvement Beneficial Occupancy Date (BOD).
 - 2) If capitalization dates were not aligned by project this resulted in a different “project number” being assigned even though it was actually all one project. This also could cause the creation of both a positive and a negative record for the capitalization, which then resulted in an excessive or incorrect amount being reported and depreciated in DPAS (since positive dollars were reported, and potentially off-setting negative dollars (or additional positive dollars not meeting the threshold were not). An Army wide query (using HQEIS data) revealed negative value records in the billions of dollars, and the United States Army Audit Agency (USAAA) has conducted numerous audits and has taken issue with negative dollar amounts in capitalization records..

3. CONSIDERATIONS

a. USAREUR data was converted from the ENGBASE system, therefore negative value records were converted and were in support of USAREUR “Current Value” calculations (Based on rules established in the Status of Forces Agreement (SOFA)). See Appendix B for rules governing conversion of ENGBASE records to IFS.

b. With the implementation of SCP 15, ALL actions/corrections to RPF Capitalization Account Records will be captured as separate Journal Entries providing a complete audit trail of each change made and the individual making the change. (This is in compliance with Auditing requirements).

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4. CFOA Phase 1 Record Alignment

- a. A user-friendly report has been developed which will select/display RPF Capitalization and RPF Use Capitalization records.

NOTE: Since USAREUR data was converted from the USAREUR unique system ENGBASE the archived RPF Use Capitalization records are of no use and will not be included on the USAREUR version of the report. Although USAREUR records were converted from ENGBASE (and NOT from RPF USE Capitalization records) the correction procedures to align RPF Capitalization records by Project (Document Number) as described below must still be followed. An example of the “Capitalization Analysis Report” (USAREUR Version of the “Comparison of Capitalization Account and RPF Use Capitalization Archive” report) is provided below.(see Paragraph 5). Also see Appendix B for rules governing conversion of ENGBASE records to IFS.

- 1) Based on parameter selections (All Facilities having negative capitalization records or a Range of Facilities regardless of whether a negative value is present) the RPF Capitalization records for each selected facility will be examined.

The screenshot shows a Windows-style application window titled "Capitalization Comparison Report". Inside the window, there is an "Options" section with two radio buttons. The first radio button is selected and is labeled "Show all facilities or range of facilities that have at least one RPF Capitalization Account record containing a negative value." The second radio button is labeled "Show all RPF Capitalization Account and RPF Use Capitalization records for specified facility or range of facilities." Below the options, there are input fields for "RPF Installation Number" (containing "51315") and "Facility Number" with "From:" (containing "00001") and "To:" (empty) sub-fields. A note below these fields states: "To run the report for just one facility, enter the facility number in the from field and submit the report." At the bottom left is a "Submit Report" button. At the bottom right is a row of buttons: "Save", "Delete", "Enter Qry", "Prnt Scrn", "Clear All", "Close", "Exec Qry", "Hlt Scrn". At the very bottom of the window, there is a status bar with the text "INSTALLATION NUMBER WHERE A FACILITY IS LOCATED:", "Record: 1/1", and a "List of Values" button followed by "<QSC>" and "<DBG>" buttons.

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- 2) If any instance of RPF Capitalization contains a negative value in Dollar Amount (or if Parameter is selected to display records even if no negative records exist), then “All” RPF Capitalization Account records and “All” Archived RPF Use Capitalization records (Non-USAREUR sites only) will be selected for that facility.
- 3) The report produces a listing by Installation Number, with selected data from RPF Capitalization Account and the associated (by Facility Number) archive RPF Use Capitalization data on the right side of page. This provides a tool for the user to analyze the reason for the negative value(s) and/or facilitate alignment by project of positive records to aid the user in determining the appropriate action to take to align the records. (Example of this report appears below). For USAREUR version of the report see Paragraph 5 below.

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20-JUL-2003

COMPARISON OF RPF CAPITALIZATION ACCOUNT
AND RPF USE CAPITALIZATION ARCHIVE

PCN AKJ-048

INSTALLATION NUMBER: 51315 FACILITY NUMBER: 00001

RPF CAPITALIZATION ACCOUNT

RPF USE CAPITALIZATION ARCHIVE

DOCUMENT NUMBER	SEQUENCE NUMBER	IMPROVEMENT BOD	DOLLAR AMOUNT	DESIGN USE	LINE NUMBER	VOUCHER NUMBER	DATE CAPITALIZATION	COST OF CAPITALIZATION	ESTIMATED VALUE
DPAS-CNVRT-001	1	01-JUL-1968	13,100.00+	71114	1	V003-33	01-OCT-1950 12:20:53 PM	13,100.00+	
DESC: ORIGINAL COST				DESC: ORIGINAL COST					
RMKS:									
FUND SOURCE CD: AFH POSTING DATE: 30-SEP-1993				71114	1	SCP09	28-JUN-1991 2:37:34 PM	97,700.00+	
				DESC: NEW IMPROVED SIDING					
DPAS-CNVRT-002	1	28-JUN-1991	97,700.00+	71115	3	V004-47	21-APR-1993 00:00:00	50,000,000+	
DESC: NEW IMPROVED SIDING				DESC: CONSTRUCT STORAGE AREA					
RMKS:				71112	1	SCP09	28-JUN-1991 00:00:00	12,875.00+	
				DESC: NEW IMPROVED SIDING					
FUND SOURCE CD: AFH POSTING DATE: 30-SEP-1993				71115	1	V005-41	30-APR-1993 9:44:54 AM	50,000+	
				DESC: CONSTRUCT STORAGE AREA					
DPAS-CNVRT-003	1	21-APR-1993	50,000,000.00+	71115	1	SCP09	01-MAY-1993 11:21:56 AM	50,000,000-	
DESC: CONSTRUCT STORAGE AREA				DESC: ADJUSTMENT TO CORRECT ERRONEOUS ENTRY					
RMKS:									
FUND SOURCE CD: AFH POSTING DATE: 30-SEP-1993									
DPAS-CNVRT-004	1	28-JUN-1991	12,875.00+						
DESC: NEW IMPROVED SIDING									
RMKS:									
FUND SOURCE CD: AFH POSTING DATE: 30-SEP-1993									
DPAS-CNVRT-005	1	30-APR-1993	50,000.00+						
DESC: CONSTRUCT STORAGE AREA									
RMKS:									
FUND SOURCE CD: AFH POSTING DATE: 30-SEP-1993									
DPAS-CNVRT-006	1	01-MAY-1993	50,000,000.00-						
DESC: ADJUSTMENT TO CORRECT ERRONEOUS ENTRY									
RMKS:									
FUND SOURCE CD: AFH POSTING DATE: 30-SEP-1993									

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b. Using the above report, let's walk through the steps necessary to properly align the capitalization records.

- 1) Examining the report we see that an RPF Capitalization record was created with an improvement BOD of 1 JUL 1968 and Dollar Amount of \$13,100.00, from an RPF USE Capitalization Record with a Capitalization Date of 1 OCT 1950 and Cost of Capitalization of \$13,100.00. Note also that the Description is the same "Original Cost", for both these records. The reason that the Improvement BOD on the RPF Capitalization Record differs from the Date of Capitalization from the RPF USE Capitalization Record, is that the conversion rules for SCP 12-01 (DPAS Interface Package) used the data field Year Built and set the calendar date to 1 July, for each "Earliest Date" RPF Use record. Thus the date 1 JUL 1968 was derived. This was done since at the time Installations had just responded to a "Data Call" to verify and update the Year Built field. As such, assuming the Year Built is correct, nothing needs to be done to this record. See Appendix A for a complete list of NON-USAREUR conversion rules used in SCP 12-01.

RPF CAPITALIZATION ACCOUNT

RPF USE CAPITALIZATION ARCHIVE

<u>DOCUMENT NUMBER</u>	<u>SEQUENCE NUMBER</u>	<u>IMPROVEMENT BOD</u>	<u>DOLLAR AMOUNT</u>	<u>DESIGN USE</u>	<u>LINE NUMBER</u>	<u>VOUCHER NUMBER</u>	<u>DATE CAPITALIZATION</u>	<u>COST OF CAPITALIZATION</u>	<u>ESTIMATED VALUE</u>
DPAS-CNVRT-001	1	01-JUL-1968	13,100.00+	71114	1	V003-33	01-OCT-1950 12:20:53 PM	13,100.00+	
DESC: ORIGINAL COST				DESC: ORIGINAL COST					
RMKS:									
FUND SOURCE CD: AFH		POSTING DATE: 30-SEP-1993							

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- 2) Further examination of the report reveals that there were two RPF USE Capitalization Records with the same Date of Capitalization (28 JUN 1991), but the time was different (2:37:34 PM vs. 00:00:00). The SCP 12-01 conversion did not combine records with the same date, but different times, thus we now have an RPF Capitalization record for \$97,700.00 and an RPF Capitalization record for \$12,875.00. which really should be combined into one record with an amount equal to \$110,575 (note that this combined total meets the current CFOA threshold (\$100,000) for reporting, whereas the two separate records do not meet the threshold and we would therefore be erroneously under-reporting the capitalization amounts). Note also that the Description (NEW IMPROVED SIDING) is the same for all records, further indicating that they are in fact for the same capitalization instance.

RPF CAPITALIZATION ACCOUNT

RPF USE CAPITALIZATION ARCHIVE

<u>DOCUMENT NUMBER</u>	<u>SEQUENCE NUMBER</u>	<u>IMPROVEMENT BOD</u>	<u>DOLLAR AMOUNT</u>	<u>DESIGN USE</u>	<u>LINE NUMBER</u>	<u>VOUCHER NUMBER</u>	<u>DATE CAPITALIZATION</u>	<u>COST OF CAPITALIZATION</u>	<u>ESTIMATED VALUE</u>
DPAS-CNVRT-002	1	28-JUN-1991	97,700.00+	71114	1	SCP09	28-JUN-1991 2:37:34 PM	97,700.00+	
DESC: NEW IMPROVED SIDING				DESC: NEW IMPROVED SIDING					
RMKS:									
FUND SOURCE CD: AFH POSTING DATE: 30-SEP-1993									
DPAS-CNVRT-004	1	28-JUN-1991	12,875.00+	71112	1	SCP09	28-JUN-1991 00:00:00	12,875.00+	
DESC: NEW IMPROVED SIDING				DESC: NEW IMPROVED SIDING					
RMKS:									
FUND SOURCE CD: AFH POSTING DATE: 30-SEP-1993									

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The proper way to correct these records is as follows:

NOTE – ALL Screen Examples are shown using the “DPAS Interface” view. Those sites in USAREUR and those sites not interfacing with DPAS (including the reserves) will have separate screen views depicting “Only” that data applicable to the site.

- a) Using the Capitalization Tab, set the Dollar Amount to zero (0) for the RPF Capitalization Record (Document Number DPAS-CNVRT-002). Enter an appropriate Remark (Record reduced to 0 dollars from \$97,700.00 and amount combined with \$12,875.00 from Document Number DPAS-CNVRT-004 to create corrected RPF Capitalization Record (Document Number XXXXXXXXXXXXX for a Total Dollar Amount of \$110,575).

Integrated Facilities System

File Edit IFS Action Navigation Query IFS Queries System Mgt Window Help

Real Property Facility - 21405 00001

Installation No: 51315 Facility No: 00001 Type Construction Cd: P RPF Reportability Cd:
Ownership Cd: 1 ARMY OWNED ISR Color:
Facility Data Capitalization Use Assignment FHQ Partition Custodian Attached Files

Document Number: DPAS-CNVRT-002 Sequence Number: 1
Voucher Number: SCPO9 Date of Capitalization: 28-JUN-1991
Dollar Amount: 0.00 Fund Source: AFH
Improvement BOD: 28-JUN-1991 Posting Date: 6-AUG-2003 13:46:36
Document Source Code: X Recording Individual: YOUNGCJ
Approving Official: JANE DOE
Desc of Capitalization: ORIGINAL COST

Remarks: Record reduced to 0 Dollars (from \$97,700.00) and amount combined with \$12,875.00 from Document Number DPAS-CNVRT-004 to create corrected RPF Capitalization Record (Document Number XXXXXXXXXXXXX for a total Dollar Amount of \$110,575.00)

DPAS Data Journal Capitalization List

Save Delete Enter Qry Prg Scrn A
Clear All Close Exec Qry Nxt Scrn V

THE DATE THE IMPROVEMENT IS ACCEPTED FOR USE BY THE GOVERNMENT.
Record: 1/1 <ESC> <DBG>

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The system will automatically create a Journal Record, which will serve as “Permanent” documentation recording the change made.

NOTE – All data changed appears in “Red” font. The Dollar Amount is now shown as “0.00” and the Dollar Amount Adjustment is system computed (based on reducing a positive \$97,700.00 to \$0.00) and reflects –97,700.00 for this Journal instance.

Integrated Facilities System
File Edit IFS Action Navigation Query IFS Queries System Mgt Window Help

Real Property Facility - 21405 00001

Installation No: 21405 Facility No: 00001 Type Construction Cd: P RPF Reportability Cd:

Journal

Document Number: DPAS-CNVRT-002 Sequence Number: 1
Voucher Number: SCP09 Date of Capitalization: 28-JUN-1991
Dollar Amount: 0.00 Dollar Amt Adjustment: -97,700.00
Improvement BOD: 28-JUN-1991 Fund Source: AFH
Document Source Code: X Posting Date: 06-AUG-2003 13:46:36
Approving Official: JANE DOE Recording Individual: YOUNGCJ
UIC: W0UXAA

Desc of Capitalization: ORIGINAL COST Remarks: Record reduced to 0 Dollars (from \$97,700.00) and amount combined with \$12,875.00 from Document Number

Facility Data

Asset Code: B
Asset Control Code: IV
Heritage Asset Code: A
Est Life of Asset or Imprv: 40
Residual Value: 0.00

Project Data

Office (Work Center): NA
Acquisition Approval Date: 28-JUN-1991
DPAS Fund Code: FH
Appn/Allot Serial No:
DPAS APC (Job Order): NA
DPAS Task Code: NA

Depreciation Data

Depreciation Office:
Depreciation Task Code:
Depr APC (Job Order):
Cumulative Depreciation:

Capitalization Account Type: A
DPAS Posting Indicator: Y
DPAS Database Id: AT-KNOX1

Journal List Close

Record: 1/1 RUSC> RDBG>

Start RPF-C... Inbox -... http://... Microso... Integr... capexa... 1:49 PM

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- b) Using the Capitalization Tab, set the Dollar Amount to zero (0) for the RPF Capitalization Record (Document Number DPAS-CNVRT-004). Enter an appropriate Remark (Record reduced to 0 dollars from \$12,875.00 and amount combined with \$97,700.00 from Document Number DPAS-CNVRT-002 to create corrected RPF Capitalization Record (Document Number XXXXXXXXXXXXX for a Total Dollar Amount of \$110,575).

Integrated Facilities System

File Edit IFS Action Navigation Query IFS Queries System Mgt Window Help

Real Property Facility - 21405 00001

Installation No: 21405 Facility No: 00001 Type Construction Cd: P RPF Reportability Cd:
Ownership Cd: 1 ARMY OWNED ISR Color:
Facility Data Capitalization Use Assignment FHQ Partition Custodian Attached Files

Document Number: DPAS-CNVRT-004 Sequence Number: 1
Voucher Number: SCP09 Date of Capitalization: 28-JUN-1991
Dollar Amount: 0.00 Fund Source: AFH
Improvement BOD: 28-JUN-1991 Posting Date: 6-AUG-2003 14:33:47
Document Source Code: X Recording Individual: YOUNGCJ
Approving Official: JANE DOE
Desc of Capitalization: ORIGINAL COST

Remarks: Record reduced to 0 Dollars (from \$12,875.00) and amount combined with \$97,700.00 from Document Number DPAS-CNVRT-002 to create corrected RPF Capitalization Record (Document Number XXXXXXXXXXXXX for a total Dollar Amount of \$110,575.00)

DPAS Data Journal Capitalization List

COMMENTS RELATED TO THE IMPROVEMENT OR CAPITALIZED REPAIR.
Record: 1/1 <OSC> <DBG>

Start RPF... Info... http... Micro... Inte... JOU... FW: ... 2:31 PM

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Once again the system will automatically create a Journal Record, which will serve as “Permanent” documentation recording the change made.

NOTE – All data changed appears in “Red” font. The Dollar Amount is now shown as “0.00” and the Dollar Amount Adjustment is system computed (based on reducing a positive \$12,875.00 to \$0.00) and reflects –12,875.00 for this Journal instance.

The screenshot shows the 'Integrated Facilities System' window with a 'Journal' record form. The form is divided into several sections: 'Journal' (top), 'Facility Data' (middle left), 'Project Data' (middle right), and 'Depreciation Data' (bottom left). The 'Journal' section contains fields for Document Number, Voucher Number, Dollar Amount (0.00), Improvement BOD (28-JUN-1991), Document Source Code (X), Approving Official (JANE DOE), UIC (W0UXAA), Sequence Number (1), Date of Capitalization (28-JUN-1991), Dollar Amt Adjustment (-12,875.00), Fund Source (AFH), Posting Date (06-AUG-2003 14:33:47), and Recording Individual (YOUNGCJ). The 'Facility Data' section includes Asset Code (B), Asset Control Code (V), Heritage Asset Code (A), Est Life of Asset or Imprv (40), and Residual Value (0.00). The 'Project Data' section includes Office (Work Center) (NA), Acquisition Approval Date (28-JUN-1991), DPAS Fund Code (FH), Appn/Allot Serial No., DPAS APC (Job Order) (NA), DPAS Task Code (NA), Capitalization Account Type (A), DPAS Posting Indicator (Y), and DPAS Database Id (AT-KNOX1). The 'Depreciation Data' section includes Depreciation Office, Depreciation Task Code, Depr APC (Job Order), and Cumulative Depreciation. The 'Remarks' field contains the text: 'Record reduced to 0 Dollars (from \$12,875.00) and amount combined with \$97,700.00 from Document Number'. The bottom of the window shows a taskbar with various icons and the system clock at 2:33 PM.

Journal	
Document Number:	DPAS-CNVRT-004
Voucher Number:	SCP09
Dollar Amount:	0.00
Improvement BOD:	28-JUN-1991
Document Source Code:	X
Approving Official:	JANE DOE
UIC:	W0UXAA
Sequence Number:	1
Date of Capitalization:	28-JUN-1991
Dollar Amt Adjustment:	-12,875.00
Fund Source:	AFH
Posting Date:	06-AUG-2003 14:33:47
Recording Individual:	YOUNGCJ

Facility Data	
Asset Code:	B
Asset Control Code:	V
Heritage Asset Code:	A
Est Life of Asset or Imprv:	40
Residual Value:	0.00

Project Data	
Office (Work Center):	NA
Acquisition Approval Date:	28-JUN-1991
DPAS Fund Code:	FH
Appn/Allot Serial No:	
DPAS APC (Job Order):	NA
DPAS Task Code:	NA
Capitalization Account Type:	A
DPAS Posting Indicator:	Y
DPAS Database Id:	AT-KNOX1

Depreciation Data	
Depreciation Office:	
Depreciation Task Code:	
Depr APC (Job Order):	
Cumulative Depreciation:	

Remarks: Record reduced to 0 Dollars (from \$12,875.00) and amount combined with \$97,700.00 from Document Number

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- c) Finally, create a new RPF Capitalization Record with either the Actual Document Number of the project (If it can be determined) or a user generated unique Document Number (For illustration purposes, this example uses "XXXXXXXXXX", but you could use "CAP-CORRECT-01" or any other scheme to provide meaning to the Document Number you choose) for the combined Dollar Amount of \$110,575, with the correct Improvement BOD and enter appropriate Remark (Record created to properly align (by Project) Dollars as previously contained in RPF Capitalization Records Document Numbers DPAS-CNVRT-002 and DPAS-CNVRT-004)

The screenshot shows the 'Integrated Facilities System' window with the 'Capitalization' tab selected. The form contains the following fields and values:

Field	Value
Document Number:	XXXXXXXXXX
Voucher Number:	V-CORRECT1
Dollar Amount:	110,575.00
Improvement BOD:	28-JUN-1991
Document Source Code:	A
Approving Official:	JANE DOE
Sequence Number:	1
Date of Capitalization:	28-JUN-1991
Fund Source:	AFH
Posting Date:	6-AUG-2003 14:50:22
Recording Individual:	YOUNGCJ
Desc of Capitalization:	ORIGINAL COST
Remarks:	Record created to properly align (by Project) Dollars as previously contained in RPF Capitalization Records, Document Numbers DPAS-CNVRT-002 and DPAS-CNVRT-004.

At the bottom of the form, there are buttons for 'DPAS Data', 'Journal', and 'Capitalization List'. Below these are buttons for 'Save', 'Delete', 'Enter Qry', 'Prev Scrn', 'Clear All', 'Close', 'Exec Qry', and 'Nxt Scrn'. The status bar at the bottom indicates 'DATABASE: CFOATEST' and 'USER: YOUNG'. A footer note reads: 'A NUMBER THAT IDENTIFIES THE PROJECT UNDER WHICH A CAPITAL IMPROVEMENT IS ACCOMPLISHED. Record: 1/1 <OSC> <DBG>'.

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Once again the system will automatically create a Journal Record, which will serve as “Permanent” documentation recording the change made.

NOTE – The Dollar Amount and the Dollar Amount Adjustment are both \$110,575.00. The Dollar Amount Adjustment reflects the Dollar Difference for the transaction... since this a new record the Difference is in fact a positive \$110,575.00.

Integrated Facilities System

File Edit IFS Action Navigation Query IFS Queries System Mgt Window Help

Facility Data Capitalization Use Assignment FHQ Partition Custodian Attached Files

Journal

Document Number: 000000000000 Sequence Number: 1

Voucher Number: V-CORRECT1 Date of Capitalization: 28-JUN-1991

Dollar Amount: 110,575.00 Dollar Amt Adjustment: 110,575.00

Improvement BOD: 28-JUN-1991 Fund Source: AFH

Document Source Code: A Posting Date: 06-AUG-2003 14:50:22

Approving Official: JANE DOE Recording Individual: YOUNGCJ

UIC: W0UXAA

Desc of Capitalization: ORIGINAL COST

Remarks: Record created to properly align (by Project) Dollars as previously contained in RPF Capitalization Records, Document

Facility Data

Asset Code: B

Asset Control Code: V

Heritage Asset Code: A

Est Life of Asset or Imprv: 40

Residual Value: 0.00

Depreciation Data

Depreciation Office:

Depreciation Task Code:

Depr APC (Job Order):

Cumulative Depreciation:

Project Data

Office (Work Center): NA

Acquisition Approval Date: 28-JUN-1991

DPAS Fund Code: FH

Appn/Allot Serial No:

DPAS APC (Job Order): NA

DPAS Task Code: NA

Capitalization Account Type: A

DPAS Posting Indicator: Y

DPAS Database Id: AT-KNOX1

Journal List Close

IDENTIFIES THE FUNDING APPROPRIATION OF A CAPITAL IMPROVEMENT.

Record: 1/1 <OSC> <DBG>

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- 3) Further examination of the report reveals that an RPF USE Capitalization Record for an amount of \$50,000,000.00 with a Date of Capitalization of 21 APR 1993 was converted to an RPF Capitalization record with an Improvement BOD of 21 APR 1993 and Dollar Amount of \$50,000,000.00. There is also an RPF USE Capitalization record with a Date of Capitalization of 01 MAY 1993 for an amount of Minus \$50,000,000.00, which should have been combined with the Plus \$50,000,000.00 (but wasn't since the Dates of Capitalization were different) and instead created an RPF Capitalization Record with a Negative Dollar Amount of \$50,000,000.00. This creates a significant problem since the Plus \$50,000,000.00 naturally exceeds the \$100,000 reporting threshold and thus will be reported and appear on the financial statements while the Negative \$50,000,000.00 will not be reported. Further examination reveals that an RPF USE Capitalization record was present for a Plus \$50,000.00 with yet a different Date of Capitalization of 30 APR 1993 and was subsequently converted to an RPF Capitalization Account record with an Improvement BOD of 30 APR 1993 and Dollar Amount of \$50,000.00. It would appear then that this \$50,000.00 record is in fact the true amount and the \$50,000,000.00 was the result of a typographical error. Note also that the Description (CONSTRUCT STORAGE AREA) is the same for the \$50,000.00 and \$50,000,000.00 records and the description for the negative \$50,000,000.000 is "ADJUSTMENT TO CORRECT ERRONEOUS ENTRY" further indicating that all these records are in fact for the same instance of capitalization.

RPF CAPITALIZATION ACCOUNT				RPF USE CAPITALIZATION ARCHIVE						
DOCUMENT NUMBER	SEQUENCE NUMBER	IMPROVEMENT BOD	DOLLAR AMOUNT	DESIGN USE	LINE NUMBER	VOUCHER NUMBER	DATE CAPITALIZATION	COST OF CAPITALIZATION	ESTIMATED VALUE	
DPAS-CNVRT-003	1	21-APR-1993	50,000,000.00+	71115	3	V004-47	21-APR-1993 00:00:00	50,000,000+		
				DESC:	CONSTRUCT STORAGE AREA					
				RMKS:						
FUND SOURCE CD: AFH POSTING DATE: 30-SEP-1993				71115	1	V005-41	30-APR-1993 9:44:54 AM	50,000+		
				DESC:	CONSTRUCT STORAGE AREA					
DPAS-CNVRT-005	1	30-APR-1993	50,000.00+	71115	1	SCP09	01-MAY-1993 11:21:56 AM	50,000,000-		
				DESC:	ADJUSTMENT TO CORRECT ERRONEOUS ENTRY					
				RMKS:						
FUND SOURCE CD: AFH POSTING DATE: 30-SEP-1993										
DPAS-CNVRT-006	1	01-MAY-1993	50,000,000.00-							
				DESC: ADJUSTMENT TO CORRECT ERRONEOUS ENTRY						
				RMKS:						
FUND SOURCE CD: AFH POSTING DATE: 30-SEP-1993										

Capitalization Record Alignment
17 December 2003

The proper way to correct these records is as follows:

- a) Using the Capitalization Tab, set the Dollar Amount to zero (0) for the RPF Capitalization Record (Document Number DPAS-CNVRT-003). Enter an appropriate Remark (Record reduced to 0 dollars from \$50,000,000.00 due to erroneous entry which was historically corrected with a negative \$50,000,000.00 with Capitalization record Document DPAS-CNVRT-006 which has also been reduced to zero (0). The Actual amount should have been \$50,000.00 and this amount is reflected in Capitalization record Document Number DPAS-CNVRT-005).

Integrated Facilities System

File Edit IFS Action Navigation Query IFS Queries System Mgt Window Help

Real Property Facility - 21405 00001

Installation No: 51315 Facility No: 00001 Type Construction Cd: P RPF Reportability Cd:
Ownership Cd: 1 ARMY OWNED ISR Color:
Facility Data Capitalization Use Assignment FHQ Partition Custodian Attached Files

Document Number: DPAS-CNVRT-003 Sequence Number: 1
Voucher Number: 0004-47 Date of Capitalization: 21-APR-1993
Dollar Amount: 0.00 Fund Source: AFH
Improvement BOD: 21-APR-1993 Posting Date: 7-AUG-2003 11:13:11
Document Source Code: X Recording Individual: YOUNGCJ
Approving Official: JANE DOE
Desc of Capitalization: CONSTRUCT STORAGE AREA

Remarks: Record reduced to 0 dollars from \$50,000,000.00 due to erroneous entry which was historically corrected with a negative \$50,000,000.00 with Cap Record Doc No. DPAS-CNVRT-006 which has also been reduced to zero(0). The actual amount should be \$50,000.00 and this is reflected in Cap Record Doc Number DPAS-CNVRT-005

DPAS Data Journal Capitalization List

Save Delete Enter Qry Prev Scrn A
Clear All Close Exec Qry Next Scrn V

COMMENTS RELATED TO THE IMPROVEMENT OR CAPITALIZED REPAIR.
Record: 1/1 <OSC> <DBG>

Capitalization Record Alignment
17 December 2003

Once again the system will automatically create a Journal Record, which will serve as “Permanent” documentation recording the change made.

NOTE – All data changed appears in “Red” font. The Dollar Amount is now shown as “0.00” and the Dollar Amount Adjustment is system computed (based on reducing a positive \$50,000,000.00 to \$0.00) and reflects –50,000,000.00 for this Journal instance.

Integrated Facilities System

File Edit IFS Action Navigation Query IFS Queries System Mgt Window Help

Real Property Facility - 21405 00001

Installation No: 51315 Facility No: 00001 Type Construction Cd: P RPF Reportability Cd:

Journal

Document Number: DPAS-CNVRT-003 Sequence Number: 1
Voucher Number: M004-47 Date of Capitalization: 21-APR-1993
Dollar Amount: 0.00 Dollar Amt Adjustment: -50,000,000.00
Improvement BOD: 21-APR-1993 Fund Source: AFH
Document Source Code: X Posting Date: 07-AUG-2003 11:13:11
Approving Official: JANE DOE Recording Individual: YOUNGCJ
UIC: W0UXAA

Desc of Capitalization: CONSTRUCT STORAGE AREA

Remarks: Record reduced to 0 dollars from \$50,000,000.00 due to erroneous entry which was historically corrected with a negative

Facility Data

Asset Code: B
Asset Control Code: V
Heritage Asset Code: A
Est Life of Asset or Imprv: 40
Residual Value: 0.00

Project Data

Office (Work Center): NA
Acquisition Approval Date: 21-APR-1993
DPAS Fund Code: FH
Appn/Allot Serial No:
DPAS APC (Job Order): NA
DPAS Task Code: NA

Depreciation Data

Depreciation Office:
Depreciation Task Code:
Depr APC (Job Order):
Cumulative Depreciation:

Capitalization Account Type: A
DPAS Posting Indicator: Y
DPAS Database Id: AT-KNOX1

Journal List Close

Record: 1/1 <OSC> <DBG>

Capitalization Record Alignment
17 December 2003

- b) Using the Capitalization Tab, set the Dollar Amount to zero (0) for the RPF Capitalization Record (Document Number DPAS-CNVRT-006). Enter an appropriate Remark (Record adjusted to 0 dollars from Negative \$50,000,000.00 due to erroneous entry made with Capitalization record Document DPAS-CNVRT-003, which has also been reduced to zero (0). The Actual amount should have been \$50,000.00 and this amount is reflected in Capitalization record Document Number DPAS-CNVRT-005).

Integrated Facilities System

File Edit IFS Action Navigation Query IFS Queries System Mgt Window Help

Real Property Facility - 21405 00001

Installation No: 51315 Facility No: 00001 Type Construction Cd: P RPF Reportability Cd:
Ownership Cd: 1 ARMY OWNED ISR Color:
Facility Data Capitalization Use Assignment FHQ Partition Custodian Attached Files

Document Number: DPAS-CNVRT-006 Sequence Number: 1
Voucher Number: SCP09 Date of Capitalization: 01-MAY-1993
Dollar Amount: 0.00 Fund Source: AFH
Improvement BOD: 01-MAY-1993 Posting Date: 7-AUG-2003 11:13:11
Document Source Code: X Recording Individual: YOUNGCJ
Approving Official: JANE DOE
Desc of Capitalization: ADJUSTMENT TO CORRECT ERRONEOUS ENTRY

Remarks: Record adjusted to 0 dollars from negative \$50,000,000.00 due to erroneous entry made with Capitalization Record DPAS-CNVRT-003, which has also been reduced to zero(0). The actual amount should be \$50,000.00 and is reflected in Cap Record DPAS-CNVRT-005

DPAS Data Journal Capitalization List Save Delete Enter Qry Prev Scrn A
Clear All Close Exec Qry Hlt Scrn V

COMMENTS RELATED TO THE IMPROVEMENT OR CAPITALIZED REPAIR.
Record: 1/1 <OSC> <DBG>

Capitalization Record Alignment
17 December 2003

Once again the system will automatically create a Journal Record, which will serve as “Permanent” documentation recording the change made.

NOTE – All data changed appears in “Red” font. The Dollar Amount is now shown as “0.00” and the Dollar Amount Adjustment is system computed (based on adjusting a negative \$50,000,000.00 to \$0.00) and reflects +50,000,000.00 for this Journal instance.

Integrated Facilities System

File Edit IFS Action Navigation Query IFS Queries System Mgt Window Help

Real Property Facility - 21405 00001

Installation No: 51315 Facility No: 00001 Type Construction Cd: P RPF Reportability Cd:

Journal

Document Number: DPAS-CNVRT-008 Sequence Number: 1
Voucher Number: SCP09 Date of Capitalization: 01-MAY-1993
Dollar Amount: 0.00 Dollar Amt Adjustment: 50,000,000.00
Improvement BOD: 01-MAY-1993 Fund Source: AFH
Document Source Code: X Posting Date: 07-AUG-2003 11:13:11
Approving Official: JANE DOE Recording Individual: YOUNGCJ
UIC: W0UXAA
Desc of Capitalization: ADJUSTMENT TO CORRECT ERRONEOUS ENTRY
Remarks: Record adjusted to 0 dollars from negative \$50,000,000.00 due to erroneous entry which was historically corrected with a negative

Facility Data

Asset Code: B
Asset Control Code: N
Heritage Asset Code: A
Est Life of Asset or Imprv: 40
Residual Value: 0.00

Project Data

Office (Work Center): NA
Acquisition Approval Date: 01-MAY-1993
DPAS Fund Code: FH
Appn/Allot Serial No:
DPAS APC (Job Order): NA
DPAS Task Code: NA
Capitalization Account Type: A
DPAS Posting Indicator: Y
DPAS Database Id: AT-KNOX1

Depreciation Data

Depreciation Office:
Depreciation Task Code:
Depr APC (Job Order):
Cumulative Depreciation:

Journal List Close

Record: 1/1 <OSC> <DBG>

Capitalization Record Alignment
17 December 2003

- c) Finally you should ensure that the RPF Capitalization Account record Document Number DPAS-CNVRT-005 in fact correctly reflects the Dollar Amount and Improvement BOD. Enter an appropriate Remark (Record was validated 7 August 2003. Erroneous Cap Records DPAS-CNVRT-003 and DPAS-CNVRT-006 (+50,000,000 and -50,000,000) were reduced to zero, to Ensure financial offset). If you wish to replace the system generated Document Number "DPAS-CNVRT-005" with the actual Document Number (if known), then you must change the Dollar Amount of the existing record to Zero (0) and create a new RPF Capitalization Record with the new Document Number, Dollar Amount, Improvement BOD and other applicable data.

The screenshot displays the 'Integrated Facilities System' (IFS) application window. The title bar reads 'Integrated Facilities System'. The menu bar includes 'File', 'Edit', 'IFS', 'Action', 'Navigation', 'Query', 'IFS Queries', 'System Mgt', 'Window', and 'Help'. The toolbar contains various icons for file operations and system functions.

The main window is titled 'Real Property Facility - 21405 00001'. It contains several input fields and tabs. The 'Capitalization' tab is selected. The fields are as follows:

- Installation No: 51315
- Facility No: 00001
- Type Construction Cd: P
- RPF Reportability Cd: [empty]
- Ownership Cd: 1 ARMY OWNED
- ISR Color: [empty]

The 'Capitalization' tab shows the following data:

Facility Data	Capitalization	Use	Assignment	FHQ	Partition	Custodian	Attached Files
Document Number:	DPAS-CNVRT-005						
Voucher Number:	V005-41						
Dollar Amount:	50,000.00						
Improvement BOD:	30-APR-1993						
Document Source Code:	X						
Approving Official:	JANE DOE						
Desc of Capitalization:	CONSTRUCT STORAGE AREA						
Remarks:	Record was validated 7 August 2003. Erroneous Cap Records DPAS-CNVRT-003 and DPAS-CNVRT-006 (+50,000,000 and -50,000,000) were reduced to zero, to Ensure financial offset.						

At the bottom of the window, there are buttons for 'DPAS Data', 'Journal', and 'Capitalization List'. Below these are buttons for 'Save', 'Delete', 'Enter Qry', 'Pre Scrn', 'A', 'Clear All', 'Close', 'Exec Qry', 'Nxt Scrn', and 'V'. The status bar at the bottom indicates 'COMMENTS RELATED TO THE IMPROVEMENT OR CAPITALIZED REPAIR. Record: 1/1' and includes keyboard shortcuts '<OSC>' and '<DBG>'.

Capitalization Record Alignment
17 December 2003

Once again the system will automatically create a Journal Record, which will serve as “Permanent” documentation recording the change made.

NOTE – All data changed appears in “Red” font (in this case Just the Remarks and Posting Date) . The Dollar Amount is shown as “50,000.00” and the Dollar Amount Adjustment is system computed (based on no adjustment to \$50,000.00) and reflects 0.00 for this Journal instance.

The screenshot displays the 'Integrated Facilities System' window, specifically the 'Journal' form for 'Real Property Facility - 21405 00001'. The form is divided into several sections for data entry. At the top, installation and facility identifiers are shown. The main section contains fields for document and voucher numbers, dollar amount (50,000.00), improvement BOD (30-APR-1993), document source code (X), approving official (JANE DOE), and UIC (W0UXAA). A 'Remarks' field contains a red text message: 'Record was validated 7 August 2003. Erroneous Cap Records DPAS-CNVRT-003 and DPAS-CNVRT-006 (+50,000.00 and .'. Below this, 'Facility Data' includes asset code (B), control code (V), heritage code (A), and life/residual values. 'Project Data' includes office (NA), acquisition date (21-APR-1993), fund code (FH), and various DPAS codes. 'Depreciation Data' includes office, task code, and APC. At the bottom, 'Capitalization Account Type' (A), 'DPAS Posting Indicator' (Y), and 'DPAS Database Id' (AT-KNOX1) are specified. Navigation buttons 'Journal List' and 'Close' are at the bottom right. The status bar shows 'Record: 1/1' and keyboard shortcuts '<OSC> <DBG>'. The 'Posting Date' field is highlighted in red with the value '07-AUG-2003 11:13:11'.

Journal	
Document Number:	DPAS-CNVRT-003
Voucher Number:	V005-41
Dollar Amount:	50,000.00
Improvement BOD:	30-APR-1993
Document Source Code:	X
Approving Official:	JANE DOE
UIC:	W0UXAA
Desc of Capitalization:	CONSTRUCT STORAGE AREA
Sequence Number:	1
Date of Capitalization:	30-APR-1993
Dollar Amt Adjustment:	0.00
Fund Source:	AFH
Posting Date:	07-AUG-2003 11:13:11
Recording Individual:	YOUNGCJ
Remarks:	Record was validated 7 August 2003. Erroneous Cap Records DPAS-CNVRT-003 and DPAS-CNVRT-006 (+50,000.00 and .
Facility Data	
Asset Code:	B
Asset Control Code:	V
Heritage Asset Code:	A
Est Life of Asset or Imprv:	40
Residual Value:	0.00
Project Data	
Office (Work Center):	NA
Acquisition Approval Date:	21-APR-1993
DPAS Fund Code:	FH
Appn/Allot Serial No:	
DPAS APC (Job Order):	NA
DPAS Task Code:	NA
Capitalization Account Type:	A
DPAS Posting Indicator:	Y
DPAS Database Id:	AT-KNOX1
Depreciation Data	
Depreciation Office:	
Depreciation Task Code:	
Depr APC (Job Order):	
Cumulative Depreciation:	

Capitalization Record Alignment
17 December 2003

5. USAREUR REPORT ONLY

(TAKES PLACE OF COMPARISON REPORT SINCE USAREUR DATA WAS NOT CONVERTED FROM RPF USE CAPITALIZATION RECORDS)

28-FEB-2003

CAPITALIZATION ACCOUNT ANALYSIS

PCN AKJ-049

INSTALLATION NUMBER: 51315 FACILITY NUMBER: 00001

<u>DOCUMENT NUMBER</u>	<u>SEQUENCE NUMBER</u>	<u>IMPROVEMENT BOD</u>	<u>TOTAL M&R COST</u>	<u>M&R COST CAPITALIZED</u>	<u>NEW WORK COST</u>	<u>DOLLAR AMOUNT</u>	<u>FUND SOURCE</u>	<u>CAPITALIZATION POSTING DATE</u>
DPAS-CNVRT-001	1	01-JUL-1968	25,000.00+	10,100.00+	3,000.00+	13,100.00+	AFH	30-SEP-1993
DESC: CAPITALIZATION GLAC RECON; SPLIT EST VALUE AND CAP COST RECORDS.								
RMKS: ICP0704 GLAC RECON; SPLIT EST VALUE AND CAP COST (FORMER LINE # 1)								
DPAS-CNVRT-002	1	21-APR-1982	10,000.00+	7,000.00+	700.00+	7,700.00+	AFH	30-SEP-1993
DESC:								
RMKS: CHANGED CAT_CD 61060 TO CAT_CD 61050 PER REVISED AR 415-28 CHANGED CAT_CD 71124 TO CAT_CD 71114 PER REVISED AR 415-28; CHANGED CAT_CD 61060 TO CAT_CD 61050 PER REVISED AR 415-28 CHANGED CAT_CD 71124 TO CAT_CD 71114 PER REVISED AR 415-28								
DPAS-CNVRT-003	1	21-APR-1982	50,000,000.00+	50,000,000.00+		50,000,000.00+	NAF	30-SEP-1993
DESC: CAPITALIZATION GLAC RECON; SPLIT RECORDS								
RMKS:								
DPAS-CNVRT-004	1	28-JUN-1991	1,287,000.00+	1,000,000.00+	287,000.00+	1,287,000.00+	AFH	30-SEP-1993
DESC: CAPITALIZATION GLAC RECON; SPLIT EST VALUE AND CAP COST RECORDS.								
RMKS: ICP0704 GLAC RECON; SPLIT EST VALUE AND CAP COST RECORDS. (FORMER LINE # 1)								
DPAS-CNVRT-005	1	30-SEP-1993	0.00+	0.00+		0.00+	AFH	30-SEP-1993
DESC:								
RMKS: CHANGED CAT_CD 61060 TO CAT_CD 61050 PER REVISED AR 415-28 CHANGED CAT_CD 71124 TO CAT_CD 71114 PER REVISED AR 415-28; CHANGED CAT_CD 61060 TO CAT_CD 61050 PER REVISED AR 415-28 CHANGED CAT_CD 71124 TO CAT_CD 71114 PER REVISED AR 415-28								
DPAS-CNVRT-006	1	30-SEP-1993	50,000,000.00-	50,000,000.00-		50,000,000.00-	NAF	30-SEP-1993
DESC: CAPITALIZATION GLAC RECON; SPLIT RECORDS								
RMKS:								

APPENDIX A

RPF USE RECORD TO CAPITALIZATION RECORD CONVERSION RULES (NON-USAREUR Sites)

1. For each facility, all RPF Use Capitalization records that had the same Date of Capitalization were consolidated into one new record. The Cost of Capitalization was summed and both the voucher number and the description of each consolidated record was appended to the Capitalization Remarks data field (separated by “||”) of the new record. The assumption was that each of the old records were the result of one capital improvement project which was sub-divided by category code.
2. All remaining RPF Use Capitalization records were moved one for one into the new RPF Capitalization Account table.
3. For each facility, the new record containing the oldest Date of Capitalization (and a Dollar Amount greater than zero) was selected as the DPAS Add record (the date of this record was set to 1 July of the Year Built or Acquired (if valid year 1700-1999) else the Date of Capitalization contained in the RPF Use Capitalization record. All other new records were identified as DPAS Improvement records.
4. The data element entitled ‘Estimated Value’ was eliminated with ICP 12-01. New procedures call for all expenditures to be identified by Fund Source with Non Appropriated Funds (NAF) being one of the Fund Sources. An IFS RPF Capitalization record must be created for each Fund Source that pays for an improvement project. While there is normally only one per project, more than one may apply in some cases. The conversion assumed that any Estimated Value in current IFS records was NAF. Also, if an existing RPF Use Capitalization record contained both Cost to Government and Estimated Value, two new RPF Capitalization records were created in conversion (One for NAF and one for the other relevant Fund Source as determined in the procedures below).
5. For each converted record that was created per above, the following instructions applied to the population of each data element in the new record:

Capitalization Record Alignment
17 December 2003

APPENDIX A

RPF USE RECORD TO CAPITALIZATION RECORD CONVERSION RULES (NON-USAREUR Only)

<u>DATA ELEMENT</u>	<u>INSTRUCTIONS</u>
Capitalization Account Type	For the Add record created per above, it was set = 'A', all others were set = 'I'.
DPAS Posting Indicator	For each RPF Capitalization Account record created, the following logic was used: All records with Capitalization Account Type = 'A' had the DPAS Posting Indicator set = 'A'. ('A' indicates the record is subject to depreciation and will be forwarded to DPAS). For all records with Capitalization Account Type = 'I', the system checked the Fund Source Code. If it was not 'NAF', the DPAS Posting Indicator was be set to 'A'. If the Fund Source Code was 'NAF' the DPAS Posting Indicator was set to 'U' (U indicates a NAF funded improvement which is not subject to depreciation and will not be forwarded to DPAS.)
Unit Identification Code	This was the default value from the RPF Capitalization Account Default table.
Fund Source Code	If the Dollar Amount field was created from Estimated Value, the system set = 'NAF'. If any Design Use Category Code (on RPF USE Capitalization records) had "71" in first two positions it was set = "AFH". Otherwise the Fund Source Code was set equal to the Fund Source Code from the Installation table.
DPAS Fund Code	This was set to the DPAS Fund Code contained on the matching instance for Fund Source Code on the FUND SOURCE table.
DPAS Database Identification	It was set equal to the DPAS Database ID from the Installation table.
Appropriation Allotment Serial Number	This was be set to the default value from the RPF Capitalization Account Default table. (blank value is acceptable).
Office	This was the default value from the RPF Capitalization Account Default table.
Dollar Amount	This was computed/derived from either Estimated Value or Cost of Capitalization per description above.
Depr Account Processing Cd	This was set equal to the default value from the RPF Capitalization Account Defaults table.
Asset Code	If Ownership Code = 'C', it was set = 'G' If Ownership Code = '2', '4', '6' or '7', it was set = 'H' If Ownership Code = '1', '3', or '5'(in OCONUS locations) the following logic was used: For single use facilities: If Facility Type = B, it was <i>set</i> = 'B' If Facility Type = S, it was <i>set</i> = 'S' If Facility Type = U, it was <i>set</i> = 'S'

APPENDIX A

RPF USE RECORD TO CAPITALIZATION RECORD CONVERSION RULES (NON-USAREUR Only)

If Facility Type = L, it was *set* = 'D'

For multi-use facilities:

If one or more Facility Type = B, and no Facility Type = S, it was *set* = 'B'

If one or more Facility Type = B, and at least one Facility Type = S,

And Category Code UM1 for any Facility Type S records = SF,

RPF Use Area Total for all Facility Type B records and all Facility Type S records where UM1 = SF were summed.

If the sum of B records was greater, it was *set* = 'B'

If the sum of S records was greater, it was *set* = 'S'

If the sum of both were the same, it was *set* = 'B'

If one or more Facility Type = B, and at least one Facility Type = S,

But Category Code UM1 was not the same for all uses, it was *set* = 'B'

If no Facility Type = B, and either Facility Type S or U was present,

It was *set* = 'S'

If Facility Type = U only, it was *set* = 'S'

If Facility Type = L only, it was *set* = 'D'

If Facility Types L and U exist, it was *set* = 'S'

Date of Capitalization.

For Capitalization Account Type = 'A' Records this was set equal to 1 July of the Year Built or Acquired (if valid value 1700-1999). ELSE if Year Built or Acquired date was not Valid and/or Capitalization Account Type = 'I' then it was set equal to oldest value of Date of Capitalization from the consolidated RPF Use Capitalization records.

Capitalization Posting Date

Used the oldest value of Capitalization Posting Date from the consolidated RPF Use Capitalization records.

Asset Control Code

If Facility Acquisition Code = 'M', it was *set* = 'U' (Unfunded RP Depreciation (major construction)) Otherwise it was *set* = 'V' (Unfunded RP Depreciation (minor construction)).

Estimated Life of Asset
or Improvement.

If the Facility OWNERSHIP CODE was 'C', '2', '4', '6' or '7', it was blank filled

If the OWNERSHIP CODE was other than 'C', '2', '4', '6' or '7', the primary category code was determined.

APPENDIX A

RPF USE RECORD TO CAPITALIZATION RECORD CONVERSION RULES (NON-USAREUR Only)

Then,
If the Facility Type Code = 'L', it was blank filled.

Then,
If you a working capital fund site?", system set Estimated Life = "20" in all cases.

Otherwise,
If the Capitalization Account Type = "A", then the value of RECOVERY PERIOD (for the determined primary category code) contained in RPF_CATEGORY table was used.

If the Capitalization Account Type = "I", then the value of IMPROVEMENT RECOVERY PERIOD (for the determined primary category code) contained in RPF_CATEGORY table was used.

Residual Value	This was set equal to Zero (0) as applicable for all Real Property.
Installation Number	Perpetuated from applicable Real Property Facility record.
Facility Number	Perpetuated from applicable Real Property Facility record.
Document Number	Each converted/consolidated record has a unique value within each combination of installation and facility. A standard convention of 'DPAS-CNVRT-001', 'DPAS-CNVRT-002' was used to sequentially number these records.
Sequence Number	The first instance for a specific occurrence of installation, facility and document number was set to '00001' (Conversion set this equal to "00001" for all records created for Non USAREUR sites)
Acquisition Approval Date	Set = Date of Capitalization.
Weapon Systems Support Code	If any Design Use Category Code = 421XX or 422XX and Facility Activation Status Code not = I0, and UM1 = 'SF' it was <i>set</i> = 'A'. If any Design Use Category Code = 14121 and Facility Activation Status Code not = I0, it was <i>set</i> = 'M' Otherwise it was set equal to Blank.
Heritage Asset Code	For single use facilities: If Design Use Category Code = 76030 it was <i>set</i> = '5' If Design Use Category Code = 76020 it was <i>set</i> = '3' If Design Use Category Code = 76010 and Facility Type = B it was <i>set</i> = 'I'

APPENDIX A

RPF USE RECORD TO CAPITALIZATION RECORD CONVERSION RULES (NON-USAREUR Only)

If Design Use Category Code = 91120, 91131, 91141, 91210 or 91410 and
Facility Type = 'L' it was *set* = '7'

If Estimated Life Modifier = H and Facility Type = 'B' it was *set* = '1'
If Estimated Life Modifier = H and Facility Type other than 'B' it was *set* = '2'

Otherwise it was *set* = Blank.

For multi-use facilities:

If any Design Use Category Code = 76030 it was *set* = '5'

If any Design Use Category Code = 76020 it was *set* = '3'

If any Design Use Category Code = 76010 and one or more Facility Type = B,
and no Facility Type = S it was *set* = '1'

If any Design Use Category Code = 76010 and one or more Facility Type =
B, and at least one Facility Type = S, and Category Code UM1 for any Facility
Type S records = SF, sum RPF Use Area Total for all Facility Type B records
and all Facility Type S records where UM1 = SF.

If the sum of B records was greater it was *set* = '1'

If the sum of S records was greater it was *set* = '2'

If the sum of both was the same it was *set* = '1'

If any Design Use Category Code = 91120, 91131 91141, 91210 or 91410 and
Facility Type = 'L', and no Facility Type = B or S it was *set* = '7'

If any Estimated Life Modifier = H and one or more Facility Type = B, and
no Facility Type = S it was *set* = '1'

If any Estimated Life Modifier = H and one or more Facility Type = S, and no
Facility Type = B it was *set* = '2'

If any Estimated Life Modifier = H and one or more Facility Type = B, and at
least one Facility Type = S, and Category Code UM1 for any Facility Type S
records = SF, sum RPF Use Area Total for all Facility Type B records and all
Facility Type S records where UM1 = SF.

If the sum of B records was greater it was *set* = '1'

If the sum of S records was greater it was *set* = '2'

If the sum of both was the same it was *set* = '1'

Otherwise it was *set* = Blank.

APPENDIX A

RPF USE RECORD TO CAPITALIZATION RECORD CONVERSION RULES (NON-USAREUR Only)

Voucher Number	The value as contained in the existing RPF Use Capitalization record (for the earliest date of capitalization of consolidated records) NOTE, The values from the consolidated RPF Use Capitalization records were concatenated (separated by a double bar “ ”)and stored in the new Capitalization Remarks field (viewable on the Capitalization Tab).
Improvement BOD	Set equal to the Date of Capitalization (as derived above)
Description of Capitalization	The value as contained in the existing RPF Use Capitalization record (for the earliest date of capitalization of consolidated records) NOTE, The values from the consolidated RPF Use Capitalization records are concatenated (separated by a double bar “ ”) and stored in the new Capitalization Remarks field (viewable on the Capitalization Tab).
Capitalization Remarks	The Voucher Numbers and Descriptions lost through the consolidation of original RPF USE records were moved to this field (separated by a double bar “ ”)
DPAS Task Code	This was set equal to the default DPAS Task Code from the RPF CAPITALIZATION DEFAULT VALUES table.
Depreciation Task Code	This was set equal to the default Depreciation Task Code from the RPF CAPITALIZATION DEFAULT VALUES table.
Depreciation Office Code	This was set equal to the default Depreciation Office Code from the RPF CAPITALIZATION DEFAULT VALUES table.
DPAS Account Processing Cd	This was set equal to the default DPAS Account Processing Code from the RPF CAPITALIZATION DEFAULT VALUES table.

APPENDIX B

ENGBASE TO RPF CAPITALIZATION RECORD CONVERSION RULES (USAREUR Sites Only)

For **USAREUR sites** capitalization data conversion was a **two-step process** as described below:

STEP 1 - ENGBASE to IFS Intermediary Table

This step converted existing ENGBASE Data to an IFS intermediary table. Essentially this process examined the ENGBASE 1354 Capitalization table for records applicable to the site being converted and generated an RPF_CAPITALIZATION_ACCOUNT look-a-like table (ENGBASE_CAP_ACCT) in IFS as follows:

ENGBASE 1354 Table

ARLOC
FACNO
VOUCHER_NUM
DATE_CAPITALIZATION
BOD
DESCRIPTION
PROJ-NUM
IMP_COST
REP_COST
MAINTENANCE_REPAIR_COST_
CAPITALIZED
COST_TYPE
FUND_SOURCE
FUNDED_BY
RE_FLAG
REMARKS
IMP_LIFE
IDATE

ENGBASE CAP ACCT Table in IFS

INSTALLATION_NUMBER
FACILITY_NUMBER
VOUCHER_NUMBER
DATE_OF_CAPITALIZATION
IMPRV_BOD
DESC_CAP
DOCUMENT_NUMBER
NEW_WORK_COST
MAINT_REPAIR_COST_TOTAL

MAINT_REPAIR_COST_CAP
COST_TYPE_CD
FUND_TYPE_CD
FUNDING_AGENCY_CD
CAP_NO_SHOW_FLAG_CD
CAP_RMKS
IMPRV_LIFE_YRS
CAPITALIZATION_POSTING_DATE

APPENDIX B

ENGBASE TO RPF CAPITALIZATION RECORD CONVERSION RULES (USAREUR Sites Only)

Step 2 – ENGBASE_CAP_ACCT Table to IFS table RPF_CAPITALIZATION_ACCOUNT

The purpose of this conversion process was to provide a one-time build of the RPF CAPITALIZATION ACCOUNT table as well as to set up applicable facility records for DPAS processing via a standard interface cycle. It was accomplished by creating one or more new records for each facility as described below.

DATA ELEMENT

Instructions

Capitalization Account Type	For the ENGBASE_CAP_ACCT record with the earliest IMPRV_BOD it was set = 'A' (add record) all others were set = 'I' (improvement record).
DPAS Posting Indicator	If the Capitalization Account Type was "A", then DPAS posting indicator was set = "A" (to be processed in DPAS interface). If Capitalization Account Type = "I", then it was set = "U" (do not process in DPAS) when FUND_SOURCE = "NAF", else it was set = "A".
Unit Identification Code	This was set equal to the default value from the RPF_CAP_ACCT_DEFAULTS table.
Cost Type Code	Straight move of COST_TYPE_CD from ENGBASE_CAP_ACCT table.
Fund Type Code	Straight move of FUND_TYPE_CD from ENGBASE_CAP_ACCT table.
Funding Agency Code	Straight move of FUNDING_AGENCY_CD from ENGBASE_CAP_ACCT table.
Fund Source Code	First: If the Fund Type Code = N it was set 'NAF' If the Fund Type Code = H it was set 'PIK' If the Fund Type Code = X it was set 'NATO' Second , if not determined above: If the Funding Agency Code = AFH it was set 'AFH' If the Funding Agency Code = DOD it was set 'DODEA' If the Funding Agency Code = DEC it was set 'DECA' If the Funding Agency Code = AAF it was set 'NAF'

APPENDIX B

ENGBASE TO RPF CAPITALIZATION RECORD CONVERSION RULES (USAREUR Sites Only)

If the Funding Agency Code = RVV it was set 'PIK'
If the Funding Agency Code = DLA it was set 'DBOF'
If the Funding Agency Code = MWR it was set 'NAF'

Otherwise it was set = 'OMA'

DPAS Fund Code	This was set to the DPAS Fund Code contained on the matching instance for Fund Source Code on the FUND SOURCE table.
DPAS Database Identification	It was set equal to the DPAS Database ID from the Installation table.
Appropriation Allotment SN	This was set equal to the default value from the RPF_CAP_ACCT_DEFAULTS table.
Office Code	This was set equal to the default value from the RPF_CAP_ACCT_DEFAULTS table.
New Work Cost	Straight move of NEW_WORK_COST from ENGBASE_CAP_ACCT table.
Maintenance Rep Cost Tot	Straight move of MAINT_REPAIR_COST_TOTAL from ENGBASE_CAP_ACCT table.
Maintenance Rep Cost Cap	Straight move of MAINT_REPAIR_COST_CAP from ENGBASE_CAP_ACCT table.
Dollar Amount	This was computed by summing NEW_WORK_COST and MAINT_REPAIR_COST_CAP
Depreciation APC	This was set equal to the default value from the RPF_CAP_ACCT_DEFAULTS table.
Asset Code	<p>If Ownership Code = 'C' it was set = 'G' If Ownership Code = '2', '4', '6' or '7' it was set = 'H' If Ownership Code = '1', '3', or '5' The following logic was applied:</p> <p>For single use facilities:</p> <p>If Facility Type = B it was <i>set</i> = 'B' If Facility Type = S it was <i>set</i> = 'S' If Facility Type = U it was <i>set</i> = 'S' If Facility Type = L it was <i>set</i> = 'D'</p>

APPENDIX B

ENGBASE TO RPF CAPITALIZATION RECORD CONVERSION RULES (USAREUR Sites Only)

For multi-use facilities:

If one or more Facility Type = B, and no Facility Type = S it was *set* = 'B'

If one or more Facility Type = B, and at least one Facility Type = S,
And Category Code UM1 for any Facility Type S records = SF, the system sums the RPF Use Area Total for all Facility Type B records and all Facility Type S records where UM1 = SF.

If the sum of B records was greater it was *set* = 'B'

If the sum of S records was greater it was *set* = 'S'

If the sum of both was the same it was *set* = 'B'

If one or more Facility Type = B, and at least one Facility Type = S,
But Category Code UM1 was not the same for all uses it was *set* = 'B'
If no Facility Type = B, and either Facility Type S or U was present,
It was *set* = 'S'

If Facility Type = U only it was *set* = 'S'

If Facility Type = L only it was *set* = 'D'

If Facility Types L and U exwast it was *set* = 'S'

Date of Capitalization.	Straight move of DATE_OF_CAPITALIZATION from ENGBASE_CAP_ACCT table.
Capitalization Posting Date	Straight move of CAPITALIZATION_POSTING_DATE from ENGBASE_CAP_ACCT table.
Asset Control Code	If Facility Acquisition Code = 'M' it was <i>set</i> 'U'. Otherwise it was <i>set</i> = 'V'
Improvement Life Years	Straight move of IMPRV_LIFE_YRS from ENGBASE_CAP_ACCT table.
Est Life of Asset or Imprv	If the Facility OWNERSHIP CODE was 'C', '2' or '6' (leases), '4' (Permit Military) or '7' (agreement) it was blank filled. NOTE Where no ENGBASE_CAP_ACCT record existed for a leased, Permit Military or agreement IFS facility an RPF_CAPITALIZATION_ACCT table instance was created with default value <i>set</i> = '1' (see conversion error reports below)

APPENDIX B

ENGBASE TO RPF CAPITALIZATION RECORD CONVERSION RULES (USAREUR Sites Only)

If the OWNERSHIP CODE was other than 'C', '2', '4', '6' or '7' the primary category code was determined.

If the primary use Facility Type Code = 'L' it was blank filled.

Then,

If you Are you a working capital fund site, then system sets Estimated Life = "20" in all cases.

Otherwise,

If the Capitalization Account Type = "A", then the value of RECOVERY PERIOD (for the determined primary category code) contained in RPF_CATEGORY table was used.

If the Capitalization Account Type = "I", then the value of IMPROVEMENT RECOVERY PERIOD (for the determined primary category code) contained in RPF_CATEGORY table was used.

Residual Value	Set = '0' as applies to all Real Property
Installation Number	As matched to Real Property Facility table.
Facility Number	As matched to Real Property Facility table.
Document Number	Straight move of DOCUMENT_NUMBER from ENGBASE_CAP_ACCT table.
Sequence Number	First instance for a specific installation, facility and document number was set to '00001' and each additional instance was incremented by 1.
Acquisition Approval Date	It was set = Date of Capitalization.
Weapon Systems Support Cd	If any Design Use Category Code = 421XX or 422XX and Facility Activation Status Code not = 'I0', and UM1 = 'SF' it was <i>set</i> = 'A'. If any Design Use Category Code = 14121 and Facility Activation Status Code not = 'I0' it was <i>set</i> = 'M' Otherwise Blank.
Heritage Asset Code	For single use facilities: If Design Use Category Code = 76030 it was <i>set</i> = '5' If Design Use Category Code = 76020 it was <i>set</i> = '3' If Design Use Category Code = 76010 and Facility Type = B, It was <i>set</i> = 'I'

APPENDIX B

ENGBASE TO RPF CAPITALIZATION RECORD CONVERSION RULES (USAREUR Sites Only)

If Design Use Category Code = 91120, 91131, 91141, 91210 or 91410 and Facility Type = 'L' it was *set* = '7'

If Estimated Life Modifier = H and Facility Type = 'B' it was *set* = '1'

If Estimated Life Modifier = H and Facility Type other than 'B' it was *set* = '2'

Otherwise it was *set* = blank.

For multi-use facilities:

If any Design Use Category Code = 76030 it was *set* = '5'

If any Design Use Category Code = 76020 it was *set* = '3'

If any Design Use Category Code = 76010 and one or more Facility Type = B, and no Facility Type = S, it was *set* = '1'

If any Design Use Category Code = 76010 and one or more Facility Type = B, and at least one Facility Type = S, and Category Code UM1 for any Facility Type S records = SF, the system sums the RPF Use Area Total for all Facility Type B records and all Facility Type S records where UM1 = SF.

If the sum of B records was greater it was *set* = '1'

If the sum of S records was greater it was *set* = '2'

If the sum of both was the same, it was *set* = '1'

If any Design Use Category Code = 91120, 91131 91141, 91210 or 91410 and Facility Type = 'L', and no Facility Type = B or S it was *set* = '7'

If any Estimated Life Modifier = H and one or more Facility Type = B, and no Facility Type = S, it was *set* = '1'

If any Estimated Life Modifier = H and one or more Facility Type = S, and no Facility Type = B it was *set* = '2'

If any Estimated Life Modifier = H and one or more Facility Type = B, and at least one Facility Type = S, and Category Code UM1 for any Facility Type S records = SF, the system summed the RPF Use Area Total for all Facility Type B records and all Facility Type S records where UM1 = SF.

If the sum of B records was greater it was *set* = '1'

If the sum of S records was greater it was *set* = '2'

If the sum of both was the same it was *set* = '1'

Otherwise it was *set* = Blank.

APPENDIX B

ENGBASE TO RPF CAPITALIZATION RECORD CONVERSION RULES (USAREUR Sites Only)

Improvement BOD	Straight move of IMPRV_BOD from ENGBASE_CAP_ACCT table.
Description of Capitalization	Straight move of DESC_CAP from ENGBASE_CAP_ACCT table.
Capitalization Remarks	Straight move of CAP_RMKS from ENGBASE_CAP_ACCT table.
DPAS Task Code	This was set equal to the default value from the RPF_CAP_ACCT_DEFAULTS table.
Depreciation Task Code	This was set equal to the default value from the RPF_CAP_ACCT_DEFAULTS table.
Depreciation Office	This was set equal to the default value from the RPF_CAP_ACCT_DEFAULTS table.
DPAS Account Processing Cd	This was set equal to the default value from the RPF_CAP_ACCT_DEFAULTS table.
Capitalization No Show Flag	Straight move of CAP_NO_SHOW_FLAG_CD from ENGBASE_CAP_ACCT table.